



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: March 23, 2010

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2010 Interim Financial Statements For The Seven Months Ended January 31, 2010

RECOMMENDATION:

That Council accept the Fiscal Year 2010 Interim Financial Statements for the Seven Months Ended January 31, 2010.

DISCUSSION:

The interim financial statements for the seven months ended January 31, 2010 (58.3% of the fiscal year) are attached. The interim financial statements include budgetary activity in comparison to actual activity for the General Fund, Enterprise Funds, Internal Service Funds, and select Special Revenue Funds.

ATTACHMENT: Interim Financial Statements for the Seven Months Ended January 31, 2010

PREPARED BY: Rudolf J. Livingston, Accounting Manager

SUBMITTED BY: Robert Samario, Interim Finance Director

APPROVED BY: City Administrator's Office

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Seven Months Ended January 31, 2010 (58.3% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
GENERAL FUND					
Revenue	103,213,645	57,124,738	-	46,088,907	55.3%
Expenditures	103,370,523	58,016,102	738,966	44,615,456	56.8%
<i>Addition to / (use of) reserves</i>	<u>(156,878)</u>	<u>(891,364)</u>	<u>(738,966)</u>		
WATER OPERATING FUND					
Revenue	34,188,296	20,876,082	-	13,312,214	61.1%
Expenditures	37,418,635	18,096,824	3,108,194	16,213,616	56.7%
<i>Addition to / (use of) reserves</i>	<u>(3,230,339)</u>	<u>2,779,257</u>	<u>(3,108,194)</u>		
WASTEWATER OPERATING FUND					
Revenue	14,828,850	8,693,123	-	6,135,728	58.6%
Expenditures	16,070,288	7,992,342	1,140,950	6,936,995	56.8%
<i>Addition to / (use of) reserves</i>	<u>(1,241,438)</u>	<u>700,780</u>	<u>(1,140,950)</u>		
DOWNTOWN PARKING					
Revenue	6,762,290	3,974,714	-	2,787,576	58.8%
Expenditures	8,195,457	4,269,531	510,746	3,415,181	58.3%
<i>Addition to / (use of) reserves</i>	<u>(1,433,167)</u>	<u>(294,816)</u>	<u>(510,746)</u>		
AIRPORT OPERATING FUND					
Revenue	12,440,678	7,460,001	-	4,980,677	60.0%
Expenditures	12,723,593	6,756,967	556,563	5,410,063	57.5%
<i>Addition to / (use of) reserves</i>	<u>(282,915)</u>	<u>703,034</u>	<u>(556,563)</u>		
GOLF COURSE FUND					
Revenue	2,380,438	1,236,191	-	1,144,247	51.9%
Expenditures	2,785,158	1,621,635	108,406	1,055,117	62.1%
<i>Addition to / (use of) reserves</i>	<u>(404,720)</u>	<u>(385,444)</u>	<u>(108,406)</u>		
INTRA-CITY SERVICE FUND					
Revenue	6,397,840	3,712,955	-	2,684,885	58.0%
Expenditures	6,659,667	2,839,509	494,508	3,325,650	50.1%
<i>Addition to / (use of) reserves</i>	<u>(261,827)</u>	<u>873,446</u>	<u>(494,508)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Seven Months Ended January 31, 2010 (58.3% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
FLEET REPLACEMENT FUND					
Revenue	1,779,868	1,118,991	-	660,877	62.9%
Expenditures	3,821,874	813,714	835,492	2,172,668	43.2%
Addition to / (use of) reserves	<u>(2,042,006)</u>	<u>305,277</u>	<u>(835,492)</u>		
FLEET MAINTENANCE FUND					
Revenue	2,530,238	1,446,805	-	1,083,433	57.2%
Expenditures	2,631,703	1,196,184	164,317	1,271,202	51.7%
Addition to / (use of) reserves	<u>(101,465)</u>	<u>250,621</u>	<u>(164,317)</u>		
SELF INSURANCE TRUST FUND					
Revenue	6,073,674	3,520,646	-	2,553,028	58.0%
Expenditures	6,519,840	3,120,560	243,505	3,155,776	51.6%
Addition to / (use of) reserves	<u>(446,166)</u>	<u>400,086</u>	<u>(243,505)</u>		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,435,147	1,426,756	-	1,008,391	58.6%
Expenditures	2,630,280	1,436,041	67,233	1,127,006	57.2%
Addition to / (use of) reserves	<u>(195,133)</u>	<u>(9,285)</u>	<u>(67,233)</u>		
WATERFRONT FUND					
Revenue	11,522,348	7,020,088	-	4,502,260	60.9%
Expenditures	12,061,259	6,716,572	513,623	4,831,065	59.9%
Addition to / (use of) reserves	<u>(538,911)</u>	<u>303,516</u>	<u>(513,623)</u>		
TOTAL FOR ALL FUNDS					
Revenue	204,553,312	117,611,090	-	86,942,222	57.5%
Expenditures	214,888,278	112,875,981	8,482,502	93,529,795	56.5%
Addition to / (use of) reserves	<u>(10,334,966)</u>	<u>4,735,109</u>	<u>(8,482,502)</u>		

**** It is City policy to adopt a balanced budget. In most cases, encumbrance balances exist at year-end. These encumbrance balances are obligations of each fund and must be reported at the beginning of each fiscal year. In addition, a corresponding appropriations entry must be made in order to accommodate the 'carried-over' encumbrance amount. Most differences between budgeted annual revenues and expenses are due to these encumbrance carryovers.**

CITY OF SANTA BARBARA
General Fund
Interim Statement of Budgeted and Actual Revenues
For the Seven Months Ended January 31, 2010 (58.3% of Fiscal Year)

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
TAXES					
Sales and Use	17,405,682	9,016,777	8,388,905	51.8%	11,161,003
Property Taxes	23,426,345	12,817,377	10,608,968	54.7%	12,892,638
Utility Users Tax	6,916,329	4,061,205	2,855,124	58.7%	4,072,309
Transient Occupancy Tax	11,351,970	7,240,946	4,111,024	63.8%	8,335,207
Franchise Fees	3,335,000	1,849,593	1,485,407	55.5%	1,642,705
Business License	2,273,300	1,360,534	912,767	59.8%	1,437,468
Real Property Transfer Tax	325,800	228,700	97,100	70.2%	189,064
<i>Total</i>	<u>65,034,426</u>	<u>36,575,132</u>	<u>28,459,294</u>	<u>56.2%</u>	<u>39,730,393</u>
LICENSES & PERMITS					
Licenses & Permits	179,000	102,427	76,573	57.2%	106,852
<i>Total</i>	<u>179,000</u>	<u>102,427</u>	<u>76,573</u>	<u>57.2%</u>	<u>106,852</u>
FINES & FORFEITURES					
Parking Violations	2,582,774	1,403,554	1,179,220	54.3%	1,429,241
Library Fines	117,318	69,746	47,572	59.5%	60,432
Municipal Court Fines	150,000	76,456	73,544	51.0%	108,874
Other Fines & Forfeitures	100,000	105,626	(5,626)	105.6%	-
<i>Total</i>	<u>2,950,092</u>	<u>1,655,382</u>	<u>1,294,710</u>	<u>56.1%</u>	<u>1,598,548</u>
USE OF MONEY & PROPERTY					
Investment Income	941,951	655,403	286,548	69.6%	860,319
Rents & Concessions	406,436	240,691	165,745	59.2%	242,815
<i>Total</i>	<u>1,348,387</u>	<u>896,094</u>	<u>452,293</u>	<u>66.5%</u>	<u>1,103,134</u>
INTERGOVERNMENTAL					
Grants	2,307,577	225,032	2,082,545	9.8%	1,864,321
Vehicle License Fees	200,000	134,978	65,022	67.5%	168,505
Reimbursements	17,500	4,498	13,002	25.7%	-
<i>Total</i>	<u>2,525,077</u>	<u>364,508</u>	<u>2,160,569</u>	<u>14.4%</u>	<u>2,032,826</u>
FEES & SERVICE CHARGES					
Finance	858,930	480,357	378,573	55.9%	471,972
Community Development	4,425,717	2,695,893	1,729,824	60.9%	2,533,675
Recreation	2,448,499	1,116,702	1,331,797	45.6%	1,294,368
Public Safety	550,543	259,015	291,528	47.0%	201,597
Public Works	4,608,873	2,926,320	1,682,553	63.5%	2,443,634
Library	775,452	372,046	403,406	48.0%	732,325
Reimbursements	5,809,367	3,162,013	2,647,354	54.4%	2,916,788
<i>Total</i>	<u>19,477,381</u>	<u>11,012,347</u>	<u>8,465,034</u>	<u>56.5%</u>	<u>10,594,358</u>
OTHER MISCELLANEOUS REVENUES					
Miscellaneous	1,655,465	1,260,179	395,286	76.1%	2,494,309
Indirect Allocations	7,238,105	4,266,812	2,971,293	58.9%	3,823,953
Operating Transfers-In	2,805,712	991,858	1,813,854	35.4%	764,261
<i>Total</i>	<u>11,699,282</u>	<u>6,518,849</u>	<u>5,180,433</u>	<u>55.7%</u>	<u>7,082,523</u>
TOTAL REVENUES	<u>103,213,645</u>	<u>57,124,738</u>	<u>46,088,907</u>	<u>55.3%</u>	<u>62,248,635</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Seven Months Ended January 31, 2010 (58.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
GENERAL GOVERNMENT						
<u>Mayor & City Council</u>						
MAYOR	747,750	406,443	1,786	339,521	54.6%	
<i>Total</i>	<u>747,750</u>	<u>406,443</u>	<u>1,786</u>	<u>339,521</u>	54.6%	<u>471,840</u>
<u>City Attorney</u>						
CITY ATTORNEY	2,099,358	1,195,724	-	903,634	57.0%	
<i>Total</i>	<u>2,099,358</u>	<u>1,195,724</u>	<u>-</u>	<u>903,634</u>	57.0%	<u>1,253,454</u>
<u>Administration</u>						
CITY ADMINISTRATOR	1,324,103	809,714	2,487	511,903	61.3%	
LABOR RELATIONS	187,984	101,470	-	86,514	54.0%	
CITY TV	433,943	228,520	36,269	169,154	61.0%	
<i>Total</i>	<u>1,946,030</u>	<u>1,139,703</u>	<u>38,756</u>	<u>767,571</u>	60.6%	<u>1,274,961</u>
<u>Administrative Services</u>						
CITY CLERK	773,167	506,993	14,568	251,606	67.5%	
HUMAN RESOURCES	1,190,764	634,359	17,511	538,894	54.7%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	182,921	83,854	-	99,067	45.8%	
<i>Total</i>	<u>2,146,852</u>	<u>1,225,205</u>	<u>32,079</u>	<u>889,567</u>	58.6%	<u>1,102,704</u>
<u>Finance</u>						
ADMINISTRATION	631,402	446,004	10,995	174,403	72.4%	
TREASURY	380,819	228,223	1,700	150,896	60.4%	
CASHIERING & COLLECTION	425,648	235,869	-	189,779	55.4%	
LICENSES & PERMITS	387,383	216,496	-	170,887	55.9%	
BUDGET MANAGEMENT	330,928	213,994	-	116,934	64.7%	
ACCOUNTING	387,205	244,827	23,547	118,832	69.3%	
PAYROLL	272,626	150,716	-	121,910	55.3%	
ACCOUNTS PAYABLE	210,352	117,206	-	93,146	55.7%	
CITY BILLING & CUSTOMER SERVICE	560,393	284,288	-	276,105	50.7%	
PURCHASING	634,301	361,748	2,183	270,370	57.4%	
CENTRAL STORES	183,684	102,565	-	81,119	55.8%	
MAIL SERVICES	96,326	54,036	-	42,290	56.1%	
<i>Total</i>	<u>4,501,067</u>	<u>2,657,333</u>	<u>38,425</u>	<u>1,805,308</u>	59.9%	<u>2,870,588</u>
TOTAL GENERAL GOVERNMENT	<u>11,441,057</u>	<u>6,624,408</u>	<u>111,047</u>	<u>4,705,602</u>	58.9%	<u>6,973,548</u>
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	1,167,225	670,997	-	496,228	57.5%	
SUPPORT SERVICES	575,931	321,322	2,644	251,965	56.3%	
RECORDS	1,396,802	768,554	4,223	624,026	55.3%	
COMMUNITY SVCS	1,063,530	607,270	4,000	452,260	57.5%	
CRIME ANALYSIS	66,056	10,231	-	55,825	15.5%	
PROPERTY ROOM	125,326	72,298	802	52,226	58.3%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Seven Months Ended January 31, 2010 (58.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
PUBLIC SAFETY						
<u>Police</u>						
TRNG/RECRUITMENT	381,881	290,167	13,756	77,958	79.6%	
RANGE	879,439	497,305	25,962	356,172	59.5%	
BEAT COORDINATORS	801,812	266,572	878	534,362	33.4%	
INFORMATION TECHNOLOGY	1,118,502	673,805	10,591	434,106	61.2%	
INVESTIGATIVE DIVISION	4,489,206	2,500,208	2,570	1,986,428	55.8%	
CRIME LAB	222,370	71,468	-	150,902	32.1%	
PATROL DIVISION	12,629,310	7,287,659	86,348	5,255,303	58.4%	
TRAFFIC	1,330,706	644,587	1,580	684,539	48.6%	
SPECIAL EVENTS	986,472	930,609	-	55,863	94.3%	
TACTICAL PATROL FORCE	1,131,685	663,531	2,074	466,079	58.8%	
STREET SWEEPING ENFORCEMENT	236,362	146,643	-	89,719	62.0%	
NIGHT LIFE ENFORCEMENT	458,400	186,602	-	271,798	40.7%	
PARKING ENFORCEMENT	1,031,837	500,300	22,020	509,517	50.6%	
CCC	2,383,022	1,193,011	641	1,189,370	50.1%	
ANIMAL CONTROL	564,640	342,143	-	222,497	60.6%	
<i>Total</i>	<u>33,040,514</u>	<u>18,647,153</u>	<u>178,090</u>	<u>14,215,271</u>	57.0%	<u>20,068,445</u>
<u>Fire</u>						
ADMINISTRATION	1,096,276	643,366	3,046	449,864	59.0%	
EMERGENCY SERVICES AND PUBLIC ED	218,086	118,184	911	98,991	54.6%	
PREVENTION	1,187,985	666,128	317	521,541	56.1%	
WILDLAND FIRE MITIGATION PROGRAM	191,083	94,985	21,229	74,869	60.8%	
OPERATIONS	17,188,401	9,420,405	46,453	7,721,544	55.1%	
ARFF	1,623,165	955,251	-	667,914	58.9%	
<i>Total</i>	<u>21,504,996</u>	<u>11,898,319</u>	<u>71,955</u>	<u>9,534,722</u>	55.7%	<u>12,718,556</u>
TOTAL PUBLIC SAFETY	<u>54,545,510</u>	<u>30,545,472</u>	<u>250,045</u>	<u>23,749,993</u>	56.5%	<u>32,787,001</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	862,361	461,501	6,498	394,362	54.3%	
ENGINEERING SVCS	4,129,675	2,348,085	12,110	1,769,480	57.2%	
PUBLIC RT OF WAY MGMT	1,011,589	524,657	3,480	483,452	52.2%	
ENVIRONMENTAL PROGRAMS	393,673	171,544	58,174	163,955	58.4%	
<i>Total</i>	<u>6,397,298</u>	<u>3,505,897</u>	<u>80,262</u>	<u>2,811,139</u>	56.1%	<u>3,824,314</u>
TOTAL PUBLIC WORKS	<u>6,397,298</u>	<u>3,505,897</u>	<u>80,262</u>	<u>2,811,139</u>	56.1%	<u>3,824,314</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
PRGM MGMT & BUS SVCS	524,868	292,147	-	232,721	55.7%	
FACILITIES	394,356	234,754	6,994	152,608	61.3%	
CULTURAL ARTS	429,832	248,100	18,370	163,362	62.0%	
YOUTH ACTIVITIES	752,636	386,199	6,141	360,296	52.1%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Seven Months Ended January 31, 2010 (58.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
SR CITIZENS	722,733	408,204	288	314,241	56.5%	
AQUATICS	1,033,575	674,936	27,736	330,902	68.0%	
SPORTS	483,177	243,061	7,454	232,662	51.8%	
TENNIS	275,753	165,880	-	109,873	60.2%	
NEIGHBORHOOD & OUTREACH SERV	1,263,260	706,866	2,862	553,533	56.2%	
ADMINISTRATION	528,293	296,996	-	231,297	56.2%	
PROJECT MANAGEMENT TEAM	242,538	163,051	-	79,487	67.2%	
BUSINESS SERVICES	375,931	197,013	5,269	173,650	53.8%	
FACILITY & PROJECT MGT	1,012,354	619,163	899	392,291	61.2%	
GROUPS MANAGEMENT	4,051,580	2,320,308	90,137	1,641,134	59.5%	
FORESTRY	1,182,344	555,980	15,894	610,471	48.4%	
BEACH MAINTENANCE	170,234	78,694	25,740	65,800	61.3%	
<i>Total</i>	<u>13,443,464</u>	<u>7,594,710</u>	<u>207,784</u>	<u>5,640,970</u>	58.0%	<u>9,076,143</u>
<u>Library</u>						
ADMINISTRATION	416,148	231,219	-	184,929	55.6%	
PUBLIC SERVICES	2,161,456	1,278,175	3,816	879,465	59.3%	
SUPPORT SERVICES	1,594,389	759,619	1,580	833,190	47.7%	
<i>Total</i>	<u>4,171,993</u>	<u>2,298,828</u>	<u>5,396</u>	<u>1,867,769</u>	55.2%	<u>2,588,647</u>
TOTAL COMMUNITY SERVICES	<u>17,615,457</u>	<u>9,893,538</u>	<u>213,180</u>	<u>7,508,739</u>	57.4%	<u>11,664,790</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	491,949	246,012	638	245,299	50.1%	
ECON DEV	62,919	31,917	-	31,002	50.7%	
CITY ARTS ADVISORY PROGRAM	540,483	452,511	-	87,972	83.7%	
HUMAN SVCS	818,612	404,812	-	413,800	49.5%	
RDA	730,700	344,100	-	386,600	47.1%	
RDA HSG DEV	677,395	385,238	-	292,157	56.9%	
LR PLANNING/STUDIES	792,833	417,180	541	375,112	52.7%	
DEV & DESIGN REVIEW	1,038,992	547,360	6,669	484,963	53.3%	
ZONING	853,074	453,856	784	398,435	53.3%	
DESIGN REV & HIST PRESERVATN	940,732	487,123	42,823	410,787	56.3%	
SHO/ENVIRON REVIEW/TRAINING	703,239	375,150	6,788	321,301	54.3%	
BLDG PERMITS	1,018,740	547,989	7,411	463,340	54.5%	
RECORDS & ARCHIVES	527,248	273,382	18,511	235,354	55.4%	
PLAN CK & COUNTER SRV	1,268,494	670,415	267	597,812	52.9%	
<i>Total</i>	<u>10,465,410</u>	<u>5,637,045</u>	<u>84,431</u>	<u>4,743,934</u>	54.7%	<u>6,451,704</u>
TOTAL COMMUNITY DEVELOPMENT	<u>10,465,410</u>	<u>5,637,045</u>	<u>84,431</u>	<u>4,743,934</u>	54.7%	<u>6,451,704</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Seven Months Ended January 31, 2010 (58.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
DUES, MEMBERSHIPS, & LICENSES	22,272	24,757	-	(2,485)	111.2%	
COMMUNITY PROMOTIONS	1,706,580	1,387,392	-	319,188	81.3%	
SPECIAL PROJECTS	21,000	36,300	-	(15,300)	172.9%	
TRANSFERS OUT	43,500	43,500	-	-	100.0%	
DEBT SERVICE TRANSFERS	353,568	288,626	-	64,942	81.6%	
CAPITAL OUTLAY TRANSFER	573,170	29,167	-	544,003	5.1%	
APPROP. RESERVE	185,701	-	-	185,701	0.0%	
<i>Total</i>	<u>2,905,791</u>	<u>1,809,742</u>	<u>-</u>	<u>1,096,049</u>	62.3%	<u>2,485,269</u>
TOTAL NON-DEPARTMENTAL	<u>2,905,791</u>	<u>1,809,742</u>	<u>-</u>	<u>1,096,049</u>	62.3%	<u>2,485,269</u>
TOTAL EXPENDITURES	<u>103,370,523</u>	<u>58,016,102</u>	<u>738,966</u>	<u>44,615,456</u>	56.8%	<u>64,186,625</u>

**** The legal level of budgetary control is at the department level for the General Fund. Therefore, as long as the department as a whole is within budget, budgetary compliance has been achieved. The City actively monitors the budget status of each department and takes measures to address potential over budget situations before they occur.**

For Enterprise and Internal Service Funds, the legal level of budgetary control is at the fund level. The City also monitors and addresses these fund types for potential over budget situations.

CITY OF SANTA BARBARA
Special Revenue Funds
Interim Statement of Revenues and Expenditures
For the Seven Months Ended January 31, 2010 (58.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
TRAFFIC SAFETY FUND					
Revenue	515,000	283,750	-	231,250	55.1%
Expenditures	515,000	283,750	-	231,250	55.1%
<i>Revenue Less Expenditures</i>	-	-	-	-	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	2,610,100	1,608,342	-	1,001,758	61.6%
Expenditures	3,386,420	1,526,440	319,748	1,540,232	54.5%
<i>Revenue Less Expenditures</i>	(776,320)	81,902	(319,748)	(538,474)	
SOLID WASTE PROGRAM					
Revenue	18,614,209	10,576,594	-	8,037,615	56.8%
Expenditures	18,713,657	10,302,329	104,190	8,307,138	55.6%
<i>Revenue Less Expenditures</i>	(99,448)	274,264	(104,190)	(269,522)	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	3,244,916	1,012,985	-	2,231,931	31.2%
Expenditures	3,121,049	852,043	290,365	1,978,641	36.6%
<i>Revenue Less Expenditures</i>	123,867	160,942	(290,365)	253,290	
COUNTY LIBRARY					
Revenue	1,703,932	627,449	-	1,076,483	36.8%
Expenditures	1,765,938	953,146	40,189	772,603	56.2%
<i>Revenue Less Expenditures</i>	(62,006)	(325,697)	(40,189)	303,880	
STREETS FUND					
Revenue	9,571,682	4,888,341	-	4,683,341	51.1%
Expenditures	14,093,895	6,132,844	1,040,331	6,920,721	50.9%
<i>Revenue Less Expenditures</i>	(4,522,213)	(1,244,504)	(1,040,331)	(2,237,379)	
MEASURE "D"					
Revenue	4,884,000	2,246,904	-	2,637,096	46.0%
Expenditures	9,067,069	1,862,593	2,327,483	4,876,992	46.2%
<i>Revenue Less Expenditures</i>	(4,183,069)	384,311	(2,327,483)	(2,239,896)	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Seven Months Ended January 31, 2010 (58.3% of Fiscal Year)

WATER OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
	-	-	-	-	100.0%	10,194
Water Sales - Metered	29,850,000	17,732,930	-	12,117,070	59.4%	18,190,152
Service Charges	385,000	341,135	-	43,865	88.6%	222,132
Cater JPA Treatment Charges	2,200,000	1,706,794	-	493,206	77.6%	1,393,580
Licenses & Permits	(2,500)	-	-	(2,500)	0.0%	-
Investment Income	1,008,000	699,152	-	308,848	69.4%	949,473
Grants	36,098	24,243	-	11,855	67.2%	-
Reimbursements	18,000	-	-	18,000	0.0%	-
Miscellaneous	693,698	371,828	-	321,870	53.6%	202,722
TOTAL REVENUES	34,188,296	20,876,082	-	13,312,214	61.1%	20,968,253
EXPENSES						
Salaries & Benefits	7,599,922	4,042,984	-	3,556,938	53.2%	3,949,203
Materials, Supplies & Services	10,540,950	4,555,987	2,491,528	3,493,435	66.9%	4,096,632
Special Projects	646,774	69,247	175,969	401,559	37.9%	44,925
Water Purchases	7,776,465	3,562,942	420,627	3,792,896	51.2%	4,190,260
Debt Service	5,094,672	2,701,614	-	2,393,058	53.0%	2,676,141
Capital Outlay Transfers	5,302,492	3,093,120	-	2,209,372	58.3%	4,530,449
Equipment	197,459	48,770	18,419	130,270	34.0%	5,554
Capitalized Fixed Assets	109,900	861	1,652	107,388	2.3%	7,674
Other	-	21,299	-	(21,299)	100.0%	20,328
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	37,418,635	18,096,824	3,108,194	16,213,616	56.7%	19,521,165

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Seven Months Ended January 31, 2010 (58.3% of Fiscal Year)

WASTEWATER OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service Charges	14,010,000	8,115,472	-	5,894,528	57.9%	8,037,921
Fees	410,000	318,332	-	91,668	77.6%	215,014
Investment Income	325,000	242,218	-	82,782	74.5%	323,090
Miscellaneous	83,850	17,100	-	66,750	20.4%	107,440
TOTAL REVENUES	14,828,850	8,693,123	-	6,135,728	58.6%	8,683,466
EXPENSES						
Salaries & Benefits	5,125,324	2,718,265	-	2,407,059	53.0%	2,746,814
Materials, Supplies & Services	5,733,089	2,809,551	1,134,735	1,788,804	68.8%	2,705,612
Special Projects	711,367	413,462	-	297,905	58.1%	635,176
Transfers-Out	65,000	37,917	-	27,083	58.3%	-
Debt Service	1,354,888	346,613	-	1,008,275	25.6%	390,277
Capital Outlay Transfers	2,827,188	1,649,193	-	1,177,995	58.3%	1,281,173
Equipment	50,167	16,481	4,564	29,122	41.9%	7,919
Capitalized Fixed Assets	53,265	861	1,651	50,752	4.7%	15,394
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	16,070,288	7,992,342	1,140,950	6,936,995	56.8%	7,782,365

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Seven Months Ended January 31, 2010 (58.3% of Fiscal Year)

DOWNTOWN PARKING

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
	-	-	-	-	100.0%	20,000
Improvement Tax	875,000	511,537	-	363,463	58.5%	586,318
Parking Fees	5,552,550	3,258,517	-	2,294,033	58.7%	3,130,309
Investment Income	202,500	126,938	-	75,562	62.7%	208,070
Rents & Concessions	23,740	23,740	-	-	100.0%	-
Reimbursements	50,000	9,068	-	40,932	18.1%	-
Miscellaneous	15,000	1,413	-	13,587	9.4%	57,318
Operating Transfers-In	43,500	43,500	-	-	100.0%	43,500
TOTAL REVENUES	<u>6,762,290</u>	<u>3,974,714</u>	<u>-</u>	<u>2,787,576</u>	<u>58.8%</u>	<u>4,045,515</u>
EXPENSES						
Salaries & Benefits	3,724,389	2,027,876	-	1,696,513	54.4%	2,045,121
Materials, Supplies & Services	1,978,278	911,217	171,686	895,374	54.7%	975,616
Special Projects	846,410	411,831	334,650	99,929	88.2%	430,550
Transfers-Out	312,621	182,362	-	130,259	58.3%	-
Capital Outlay Transfers	1,258,760	734,277	-	524,483	58.3%	2,672
Equipment	25,000	78	2,800	22,123	11.5%	332
Capitalized Fixed Assets	-	1,890	1,610	(3,500)	100.0%	913,865
Appropriated Reserve	50,000	-	-	50,000	0.0%	-
TOTAL EXPENSES	<u>8,195,457</u>	<u>4,269,531</u>	<u>510,746</u>	<u>3,415,181</u>	<u>58.3%</u>	<u>4,368,155</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Seven Months Ended January 31, 2010 (58.3% of Fiscal Year)
AIRPORT OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial / Industrial	3,893,750	2,442,134	-	1,451,616	62.7%	2,519,055
Leases - Terminal	4,853,050	2,773,353	-	2,079,697	57.1%	2,865,104
Leases - Non-Commerical Aviation	1,075,875	657,978	-	417,897	61.2%	711,544
Leases - Commerical Aviation	2,113,451	1,272,080	-	841,371	60.2%	1,315,125
Investment Income	310,000	191,342	-	118,658	61.7%	323,046
Miscellaneous	194,552	123,114	-	71,438	63.3%	190,528
TOTAL REVENUES	12,440,678	7,460,001	-	4,980,677	60.0%	7,924,401
EXPENSES						
Salaries & Benefits	4,780,946	2,647,669	-	2,133,277	55.4%	2,646,097
Materials, Supplies & Services	6,291,961	3,411,864	555,103	2,324,995	63.0%	3,698,801
Special Projects	742,838	303,346	-	439,492	40.8%	235,273
Transfers-Out	7,351	-	-	7,351	0.0%	-
Capital Outlay Transfers	675,240	379,790	-	295,450	56.2%	1,367,846
Equipment	34,212	19,352	1,461	13,399	60.8%	29,772
Capitalized Fixed Assets	-	(5,055)	-	5,055	100.0%	38,909
Appropriated Reserve	191,045	-	-	191,045	0.0%	-
TOTAL EXPENSES	12,723,593	6,756,967	556,563	5,410,063	57.5%	8,016,698

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Seven Months Ended January 31, 2010 (58.3% of Fiscal Year)

GOLF COURSE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Fees & Card Sales	1,802,397	787,798	-	1,014,599	43.7%	1,090,780
Investment Income	28,300	20,583	-	7,717	72.7%	26,574
Rents & Concessions	299,741	175,219	-	124,522	58.5%	169,813
Miscellaneous	250,000	252,591	-	(2,591)	101.0%	25,096
TOTAL REVENUES	2,380,438	1,236,191	-	1,144,247	51.9%	1,312,262
EXPENSES						
Salaries & Benefits	1,137,368	640,864	-	496,504	56.3%	680,758
Materials, Supplies & Services	577,822	314,843	98,882	164,097	71.6%	430,490
Special Projects	31,190	976	9,524	20,690	33.7%	34,918
Transfers-Out	507,767	507,767	-	-	100.0%	-
Debt Service	219,058	156,862	-	62,196	71.6%	155,696
Capital Outlay Transfers	303,553	323	-	303,230	0.1%	1,069
Equipment	8,400	-	-	8,400	0.0%	600
Capitalized Fixed Assets	-	-	-	-	100.0%	562,028
TOTAL EXPENSES	2,785,158	1,621,635	108,406	1,055,117	62.1%	1,865,559

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Seven Months Ended January 31, 2010 (58.3% of Fiscal Year)

INTRA-CITY SERVICE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Maintenance Charges	-	-	-	-	100.0%	1,588,971
Work Orders - Bldg Maint.	3,808,159	1,899,261	-	1,908,898	49.9%	2,030,881
Rents & Concessions	65,000	-	-	65,000	0.0%	-
Grants	818,200	818,200	-	-	100.0%	-
Service Charges	1,641,481	957,530	-	683,951	58.3%	1,024,775
Miscellaneous	-	47	-	(47)	100.0%	94,441
Operating Transfers-In	65,000	37,917	-	27,083	58.3%	-
TOTAL REVENUES	6,397,840	3,712,955	-	2,684,885	58.0%	4,739,068
EXPENSES						
Salaries & Benefits	3,121,012	1,696,229	-	1,424,783	54.3%	2,439,267
Materials, Supplies & Services	919,270	515,433	63,346	340,491	63.0%	1,383,706
Special Projects	1,686,832	561,467	352,140	773,225	54.2%	737,428
Capital Outlay Transfers	65,829	65,484	-	345	99.5%	1,603
Equipment	23,000	155	-	22,845	0.7%	13,750
Capitalized Fixed Assets	843,724	741	79,022	763,961	9.5%	38,543
TOTAL EXPENSES	6,659,667	2,839,509	494,508	3,325,650	50.1%	4,614,297

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Seven Months Ended January 31, 2010 (58.3% of Fiscal Year)

FLEET REPLACEMENT FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Rental Charges	1,343,020	783,428	-	559,592	58.3%	1,080,508
Investment Income	194,000	124,854	-	69,146	64.4%	173,010
Rents & Concessions	242,848	141,661	-	101,187	58.3%	156,474
Miscellaneous	-	69,048	-	(69,048)	100.0%	55,030
TOTAL REVENUES	1,779,868	1,118,991	-	660,877	62.9%	1,465,021
EXPENSES						
Salaries & Benefits	162,092	85,618	-	76,474	52.8%	66,541
Materials, Supplies & Services	1,120	1,403	-	(283)	125.3%	1,390
Capitalized Fixed Assets	3,658,662	726,692	835,492	2,096,478	42.7%	956,652
TOTAL EXPENSES	3,821,874	813,714	835,492	2,172,668	43.2%	1,024,583

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Seven Months Ended January 31, 2010 (58.3% of Fiscal Year)

FLEET MAINTENANCE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Maintenance Charges	2,480,238	1,446,805	-	1,033,433	58.3%	-
Miscellaneous	50,000	-	-	50,000	0.0%	-
TOTAL REVENUES	2,530,238	1,446,805	-	1,083,433	57.2%	-
EXPENSES						
Salaries & Benefits	1,189,312	645,762	-	543,550	54.3%	-
Materials, Supplies & Services	1,367,766	536,775	149,288	681,703	50.2%	-
Special Projects	60,625	13,647	15,029	31,949	47.3%	-
Equipment	14,000	-	-	14,000	0.0%	-
TOTAL EXPENSES	2,631,703	1,196,184	164,317	1,271,202	51.7%	-

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Seven Months Ended January 31, 2010 (58.3% of Fiscal Year)

SELF INSURANCE TRUST FUND

	** Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Insurance Premiums	2,950,613	1,721,191	-	1,229,422	58.3%	1,865,173
Workers' Compensation Premiums	2,482,928	1,448,375	-	1,034,553	58.3%	1,125,209
OSH Charges	302,518	176,469	-	126,049	58.3%	170,352
Investment Income	337,615	162,194	-	175,421	48.0%	283,523
Miscellaneous	-	12,418	-	(12,418)	100.0%	354,276
Accel - Return of Premium	-	-	-	-	100.0%	750,000
TOTAL REVENUES	6,073,674	3,520,646	-	2,553,028	58.0%	4,548,534
EXPENSES						
Salaries & Benefits	600,672	293,028	-	307,644	48.8%	293,480
Materials, Supplies & Services	5,590,392	2,526,887	243,505	2,820,001	49.6%	2,473,618
Transfers-Out	300,000	300,000	-	-	100.0%	1,589,853
Capital Outlay Transfers	1,105	645	-	460	58.3%	2,137
Equipment	4,000	-	-	4,000	0.0%	-
Appropriated Reserve	23,671	-	-	23,671	0.0%	-
TOTAL EXPENSES	6,519,840	3,120,560	243,505	3,155,776	51.6%	4,359,088

**** The Self Insurance Trust Fund is an internal service fund of the City, which accounts for the cost of providing workers' compensation, property and liability insurance as well as unemployment insurance and certain self-insured employee benefits on a city-wide basis. Internal Service Funds charge other funds for the cost of providing their specific services.**

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Seven Months Ended January 31, 2010 (58.3% of Fiscal Year)

INFORMATION SYSTEMS ICS FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Service charges	2,435,147	1,426,530	-	1,008,617	58.6%	1,503,585
Miscellaneous	-	226	-	(226)	100.0%	10,526
TOTAL REVENUES	2,435,147	1,426,756	-	1,008,391	58.6%	1,514,111
EXPENSES						
Salaries & Benefits	1,537,067	833,820	-	703,247	54.2%	953,518
Materials, Supplies & Services	598,350	381,649	56,734	159,966	73.3%	285,709
Special Projects	1,700	1,536	2,675	(2,512)	247.7%	(1,091)
Capital Outlay Transfers	-	-	-	-	100.0%	49,583
Equipment	408,269	219,036	7,823	181,410	55.6%	72,414
Capitalized Fixed Assets	-	-	-	-	100.0%	488
Appropriated Reserve	84,895	-	-	84,895	0.0%	-
TOTAL EXPENSES	2,630,280	1,436,041	67,233	1,127,006	57.2%	1,360,622

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Seven Months Ended January 31, 2010 (58.3% of Fiscal Year)

WATERFRONT FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Leases - Commercial	1,482,056	852,385	-	629,671	57.5%	919,673
Leases - Food Service	2,393,380	1,382,172	-	1,011,208	57.7%	1,513,720
Slip Rental Fees	3,676,785	2,136,663	-	1,540,122	58.1%	2,061,229
Visitors Fees	700,000	338,287	-	361,713	48.3%	311,803
Slip Transfer Fees	250,000	321,275	-	(71,275)	128.5%	179,800
Parking Revenue	1,885,098	1,206,511	-	678,587	64.0%	1,002,735
Wharf Parking	268,749	140,228	-	128,521	52.2%	129,481
Other Fees & Charges	364,909	214,705	-	150,204	58.8%	219,091
Investment Income	125,000	151,370	-	(26,370)	121.1%	210,864
Rents & Concessions	279,322	171,476	-	107,846	61.4%	164,126
Miscellaneous	97,049	105,016	-	(7,967)	108.2%	148,741
TOTAL REVENUES	<u>11,522,348</u>	<u>7,020,088</u>	<u>-</u>	<u>4,502,260</u>	<u>60.9%</u>	<u>6,861,262</u>
EXPENSES						
Salaries & Benefits	5,530,336	3,093,670	-	2,436,666	55.9%	3,095,156
Materials, Supplies & Services	3,416,967	1,791,747	508,383	1,116,837	67.3%	1,862,806
Special Projects	122,559	48,392	3,000	71,167	41.9%	17,795
Debt Service	1,673,572	1,112,096	-	561,476	66.5%	1,198,749
Capital Outlay Transfers	1,131,381	659,972	-	471,409	58.3%	506,088
Equipment	86,445	10,695	2,240	73,511	15.0%	50,928
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
TOTAL EXPENSES	<u>12,061,259</u>	<u>6,716,572</u>	<u>513,623</u>	<u>4,831,065</u>	<u>59.9%</u>	<u>6,731,522</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.